

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**IN RE: SEARS HOLDINGS CORPORATION, et al.  
DEBTOR**

**CASE NO.: 18-23538 (RDD)**

**CHAPTER 11**

**RESPONSE TO DEBTOR'S FOURTY-FOURTH OMNIBUS OBJECTION  
TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

NOW INTO COURT, though undersigned counsel, comes Tony Mancuso in his official capacity as Sheriff and Tax Collector for Calcasieu Parish, (hereinafter referred to as "Sheriff"), who, with respect, represents:

1.

Calcasieu Parish Sheriff's Office (hereinafter referred to as "CPSO") previously filed a response to Debtor's Twenty-Second Omnibus Objection to Proofs of Claim on October 5, 2020. (See attached as Exhibit A, in globo) In said response, CPSO outlined why \$32,913.41 was still owed to the CPSO for unpaid taxes.

2.

On October 12, 2020, after receipt of CPSO's above referenced response, Debtor withdrew their Objection to our proof of claim. (See attached as Exhibit B, in globo)

4.

On January 19, 2022, Debtor filed another Objection to Proofs of Claim which lists that the claim made by CPSO has been "satisfied". (See attached as Exhibit C) However, no additional payments have been received by CPSO. As a result, Sears Holdings Corporation still owes a balance of \$32,913.41 for unpaid taxes. In essence, nothing has changed since debtor's decision to withdraw their objection to the CPSO claim in October of 2020; no additional payments have been sent or received.

WHEREFORE, after considering the documents and representations herein, CPSO requests that the Objection to the claim filed by Sears Holdings Corporation be denied and that the amended claim filed by CPSO which was previously submitted be accepted, deemed proper and placed in line for payment through the office of the Trustee.

Respectfully submitted:

BY: 

Robert C. McCorquodale (#19965)  
In House Counsel  
Calcasieu Parish Sheriff's Department  
1011 Lakeshore Dr., Suite 203  
Lake Charles, LA 70601  
Phone: 337-491-3622  
Fax: 337-433-6326  
Email: [rmccorquodale@cpso.com](mailto:rmccorquodale@cpso.com)

**CERTIFICATE OF SERVICE**

I hereby certify that on the 3rd day of February 2022, a copy of the foregoing document was filed electronically with the Clerk of Court using the CM/ECF system. Notice of this filing will be sent to all counsel of record by operation of the Court's electronic filing system.

/s/ Robert C. McCorquodale  
ROBERT C. MCCORQUODALE